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**From:**

**Sent:** Friday, April 08, 2011 9:03:38 AM

**To:**

**Cc:**

**Subject:** superceding return

I apologize for the delay in answering your inquiry. Obviously, litigation matters have taken precedence over general questions given the impending shutdown. Per my telephone message, if a taxpayer is on extension and timely files an amendment within the extension period, that later return supersedes the earlier return and becomes the taxpayer's original return. Please call if you have any further questions.